

App F IX 4

Previous References

✓
194-46
ml

File No 10-45

Serial Nos 4, 16, 256
257

Later References

ml 10-46 (44 45)
" 11-47 (5 6)
" 33 11-47 (33 34)

GENERAL AND REVENUE SECRETARIAT

Serial Nos 7000

Part B for

May 46

SUBJECT

Commission to be deducted by the
Municipality towards establishment
charge, out of the Education cess
amount collected by the B'lore
K 132000, 28/5/46 City on 1/1/46

To the Hon. Commr
B'lore City

States that there are no
grounds to be considered
The orders passed in the
matter of

1/2

Letter NO A1 664/44 of 4-11-44 from the
ml Commr, Pondicherry forwarding for orders
of Govt a copy of the resolution of
the ml cl to the effect that Govt
might be requested to give deduction
at 15% towards the charges for collecting the
Education cess by the mlcl.

1) The Budget of the Bangalore mlcl
for the year 1944-45 has been
sanctioned.

sent for orders

2) pl put up the G.O. relating
to the levy & collection of the
Amusement Tax in this

for
9/12/44

3) A copy of the Rules under the
Mysore Amendment Tax Regulation, is put up

4) An enquiry may be made
whether a separate estimate must
be kept maintained for the costs of
Education cess & if not, why a separate
should be made out of the costs.

5) Subject with a draft 6/11/45

for
29/11

6) J. S. Srinivasan
To Hl Commr
B. K. K. & Co. 11/11/45

calls for information

See (A)

4702/1251210/2

From the Municipal Comm. Asst.

A1 664-44, d-5-1-46

states that Education cess is being collected by the Shamshodhs along with the other taxes and that no separate establishment is maintained for the purpose.

7) As no separate establishment is maintained or employed by the Municipality for the collection of the Education cess, it is not clear why deduction should be made towards Establishment charges out of the Education cess.

8) Pl bring up with a copy of the Mysore Municipal Tax Regulation for

3/1/46

9) send with a copy of the Mysore Municipal Tax Regulation

26/2 10) The following reply have reported that a deduction of 15% to be made towards the collection charges on the amount of Education cess collected by the City, on the analogy of the deduction in the establishment charges in respect of the establishment tax collected by the City & paid to the City.

1) Not present, a sum equal to
12 1/2 percent of the net receipts
deducted out of the realization of
the entertainment tax in accordance
with the direction issued in
Go no 2 2446-58/ML 500-32
-13 28 1 10-1934 (para 25 to 27 of
the Manual put up) The reasons for
deducting the above amount are
indicated in para 1 of the ^{and} 9. They
are to the effect that a small ~~allow~~
proposed to be granted to the Supervising &
the clerical staff employed in this Council
towards an account of the cost of paper,
printing & transmission of the entertainment
tax stamps to the Treasuries etc.
In the case of the Education cess to be
collected by the ML staff, there is no
special staff entertained therefor and no
expenditure incurred ^{even} for stationery or paper
as the demand is entered in the same
return roll issued to the owners of
houses who are a proper tax to the
ML. The analogy quoted does
not therefore hold good
10) For the before the amendment of the

67

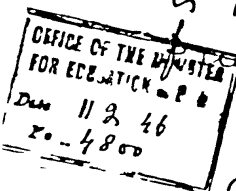
Primary Education Act, 1917
 was also a Local Education Authority
 it is ^{also} ~~an~~ ^{the} duty of the MLC to
 supplement the efforts of the MLC in the matter
 of the spreading of Education Based on this principle
 the proposal of the MLC is not also ~~valid~~
 18) Stamp regard to the above facts, it
 is for consideration if the MLC
 MLC may be informed that their
 request is untenable. ~~for the~~ ~~it would~~
 indeed create an inconsistent precedent
 and it would be difficult to resist such
 demands from the MLCs in the State these
 local bodies have to treat it as part of
 parcel of their ^{property} ~~rights~~ to collect the Land
 cess & credit it to the State funds (Education)
 for orders

revised 2
8/9/46

The analogy does not hold for
 the claim of the Municipality for
 a deduction of 15% towards Collection
 Charges is untenable. The proposal
 is therefore unacceptable both on
 principle & on grounds of Expediency

Minister for Ed & P.H. (5) ~~Dom~~
 15/2/46

5/2/46 11/2/46



01702

16) Dft- reply please

15/2/46

17) Sublt with a charge letter

18) Pl bring up for instns

18/2/46

19) Revised draft is for consideration

20) In apt

reverse for 19/2/46

21) Issue done

22/2/46

To: The Municipal Council
of S. 146 of 28-2-46

re: the proposal

From the Municipal Council
of S. 146 of 28-2-46

states that the Municipal Council is
of the opinion that the work of collecting the
Education cess involves extra burden on the Collection
staff without any benefit to the Municipality

and requests orders on the resolution dated
29-3-46 of the Council to deduct 15% of the
collection made towards Collection establishment



VB

1201
25 SP reply please

24/11/16

26) total with a draft reply

26/11

Issue

26/11/16

To Municipal Council
£13 284 of 28-5-16
values he proposed

B

BANGALORE CITY MUNICIPALITY

No A1-64/44

MUNICIPAL OFFICES

Bangalore 4th November 1944

Encl one

FROM R Madhavan, Esq, B E,

~~SECRETARY TO THE MUNICIPALITY~~

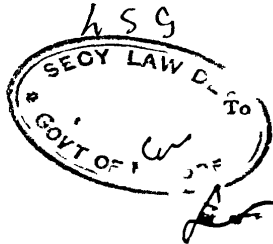
MUNICIPAL COMMISSIONER, I/C

BANGALORE CITY

SECRETARY

NOV 1944

BRANCH



C Narayanaswamy Naidu, Esq, B A, B L,
Legal Remembrancer & Secretary to Government
Law Department, BANGALORE

SIR

I have the honour to state that, while considering the budget estimates of this Municipality for the year 1944-45, the Council have resolved at their meeting held on 14-9-1944, that 15% on the amount of the Education cess collected, as per Government Order, No E 1358-71/195-40-2 dated 16-10-41 might be deducted towards the collection charges as the Government is making deduction towards collection charges in respect of the Entertainment tax payable to this Municipality

An extract of the resolution is given below, for favour of obtaining the sanction of Government to the resolution of the Council

"Mr K M Naganna, proposed that in regard to the Education Cess, the Government may be requested to give a deduction of 15% on the amount collected, towards collection charges, as the Government is collecting in respect of collection of Entertainment tax, from the Municipality

Seconded by Mr W H Hanumanthappa, the above resolution was passed by the House unanimously"

I have the honour to be,
Sir,
Your most obedient servant,

R. Hanumanthappa

Municipal Commissioner I/C

Forwarded with compliments

hsg

Proceedings of the Special Meeting of the City Municipal Council,
Bangalore, held on Thursday, the 14th September 1944, at 4 P.M., in
the Council Chambers of the City Municipal Offices, Bangalore

PRESENT:

Messrs.

C. N. Narasinga Rau, Esq., B A ,B.L ,
Hon. President

1. W. H. Hanumanthappa.
2. Ramalal Thiwari.
3. C. Chenniah
4. P. V. Ramachandra Gupta.
5. H. B. Shankarappa.
6. K. N. Ramaswami, B A.,
7. P. Shivashankar. B.A ,LL B ,

Messrs

8. M. K. N. Arayana Iyengar, B.A ,B.L.
9. Mrs. Dwarakabai Cadambi.
10. K. M. Naganna.
11. A. K. Jayamuthuraju.
12. Mirsrilal Parasmull.
13. S. Ghous e Mohiyuddin.
14. A. J. Khaleel.

Absent.

Messrs.

Messrs

1. M. V. Veerappa.
2. G. R. Ethirajulunaidu, B A.,B.L ,
3. N. Keshava Iyengar, B.A., B.L.,
4. Gundenahally Nanjappa.
5. Singam Rangaswamappa.
6. S. Visvamurthy, B A.,
7. D. Venkataramanappa.
8. B. N. Gupta.

9. P. R. Ramiah, B.Sc.,
10. L. S. Raju, M A ,(Hons), B L ,
11. T. T. Sharma.
12. M. A. Gopalaswami Iyengar, M A B L
13. H. C. Suryanarayana Rao
14. K. Ambrose Ananda, B.A., L.T.,
15. Mirza M. Azizulla Beig

BANGALORE CITY MUNICIPALITY

No A1 664-44

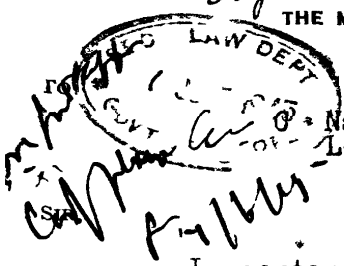
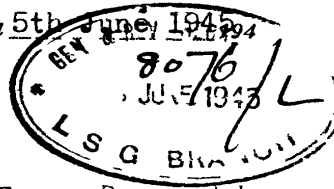
MUNICIPAL OFFICES

Bangalore Dated 5th June 1944

FROM

THE MUNICIPAL COMMISSIONER

Bangalore City



Narayanaswamy Naidu, Esq., B.A., B.L.,
Legal Remembrancer and Secretary to the
Government of Mysore, Law Department,
Bangalore

In continuation of this office letter No A1 664-44 dated 7-11-1944, re the deductions to be made by the Municipality towards the establishment charges, out of the Education Cess amount collected and payable to the Elementary Education Cess Fund, I have the honour to request the favour of early orders of the Government in the matter

I have the honour to be,
Sir,
Your most obedient servant,

R. S. S. S.
Municipal Commissioner

hss/-

BANGALORE CITY MUNICIPALITY

No A1.664-44

MUNICIPAL OFFICES

Encl

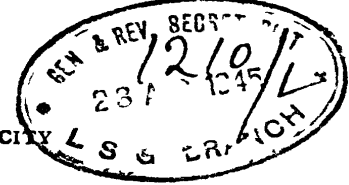
Bangalore 8th Aug 1945

FROM

K SUBBA RAO, Esq, B A,

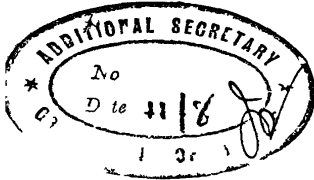
MUNICIPAL COMMISSIONER

BANGALORE CITY



To

J B Mallaradhya, Esq, M A,
Additional Secretary to the Government
of Mysore, Bangalore



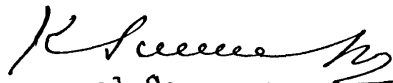
SIR,

In continuation of this office letter No A1 664-44 dated 7-11-1944, regarding the deductions to be made by the Municipality towards the establishment charges, out of the Education Cess Amount collected and payable to the Elementary Education Cess Fund, I have the honour to request the favour of early orders of the Government in the matter

I have the honour to be,

Sir,

Your most obedient servant,


Municipal Commissioner.

employed
~~substantiated~~ for the collection of
^{for} Education cess in the ~~Banalore~~ ci
Municipality, and if not, why
deduction, should be made out of the
collections

I have in
from
For Rev. Secy

29/11

To

BANGALORE CITY

4702
10/11/20

Done
7/1/46
157/1/46

SIR,

A copy of the said resolution has been forwarded to Government with this office letter No AI-664-44 dated 7-11-44

Parakkat
MUNICIPAL COMMISSIONER

BNR

Appendix F G—1]

SUBJECT

Section *ML*

File No *10-45*

Serial No *165*

Diary No of letter replied to

General and Revenue Secretariat

()

the 194

Date of issue

28 12. 1946

Signed by

M. G. R. Rao

List of enclosures

Copied by

Examined by

No

2 8746

To

The Municipal Council

Banalore city

Sir,

With reference to the correspondence ending with your letter no. *A-664-44*, dated *5-1-46*, requesting sanction to the resolution dated *14-9-44*, of the Municipal Council to the effect that the Council requests to give a deduction of *15%* towards the collection charges on the amount of the Education Cess collected by the Municipal Council on the analogy of the Entertainment tax collected

by the Govt and paid to
the Municipal Council, I am
directed to invite reference to para 1 of the
no 2446-58/M 308-3213 - dated
1-10-1934, explaining the reasons
for deducting a sum equal to
12 1/2% of the net receipts so as to
grant a small allowance to the
inspecting and the clerical staff
employed in that connection and
also on account of the cost of ^{of the cut} stamps of different denominations
paper, printing, etc. I am to point
out that, in the present case such
grounds do not hold, as ^{no} ~~no~~ ^{is employed} ~~special staff has been~~ ^{is employed} ~~employed~~ ^{by the M.C.}
for the collection of the Education Cess
and no expenditure ^{is} incurred even
for stationery ~~or paper, etc~~ The
analogy quoted does not therefore
hold good and the proposal does
not commend itself to ^{the} Govt.

I have to
sign
for the Secretary

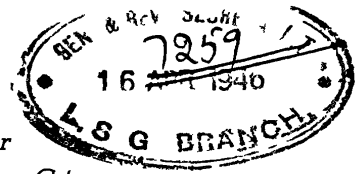
No A1 664-44

CITY MUNICIPAL OFFICES,

Bangalore dated 9th April 1946

FROM

SAFI DARASHAH, ESQ B A
Municipal Commissioner
Bangalore City



To

J B Mallaradhya, Esq, M A,
Secretary to the Government of Mysore,
Revenue Department, Bangalore

Sub Commission to be deducted by the Municipality
towards establishment charges out of the Education
Cess Amount collected in the Bangalore City
Municipality

SIR,

12/4 ✓
I have the honour to state that your letter
No L 8746/M 10-45-165 dated 28-2-1946 on the above
subject was placed before the Municipal Council at their
meeting held on 29-3-1946. The Council have opined that
the work of collecting the Education Cess involves
extra burden on the collection staff without any benefit
to the Municipality and further resolved that it -
seemed equitable therefore to deduct 15% of the -
collections made towards collection establishment charges

2 A copy of the Council resolution in this regard
is herewith forwarded for favour of obtaining the orders
of Government thereon

I have the honour to be,
Sir,
Your most obedient servant,

Municipal Commissioner

cc'd with compliments

Honorary President

ins

eting of the Council dated 29-3-1946

45-165 dated 28-2-1946 from the Revenue
proposal of the Council that Government may give
15% towards the collection charges of the Education
not commendable to Government

Resolution -

Vide typed copy (enclosed)

Council Proceedings dated 29-3-46

Subject No 2.

while
Mr. M.K. Narayana Iyengar ~~had~~ observed that the Council had sanctioned the grant of a small commission to the collecting staff for attending to the collection of arrears, there was no necessity for taking up this extra burden on their staff without proper remuneration. They had once refused to collect but the Government insisted upon the Municipality attending to this collection. This involved extra labour to the staff and no benefit to the Municipality. Hence it was but right that the collection staff should be paid for the extra work they had to do in this behalf. So the Council might re-iterate and urge upon the Government the necessity for this payment.

This is a new view for
Mr. G.V. Ramachar said that since this collection meant extra work to the staff by way of writing up the bills etc., it was but right that they should be remunerated for the same.

Mr. K.M. Naganna also supported the above views and said that the Council would do well to re-iterate its previous resolution in this behalf.

Mr. Devudu Narasimha Sastry said that there was no meaning in falling out with the Government on such small matters. The Council had other means of getting better benefits from the Government. So there was no need for to rub them on the wrong side.

Res - The Council re-iterates its previous resolution and urges upon the Government to sanction the commission asked for.

(Copy)

W

Parashat
Municipal Commissioner

Sd//. H.C. Suryanarayana Rao,
Hon. President.

ppendix F G —1]

SUBJECT



Section *ml*
File No 10-45
Serial No 257

Diary No of letter replied to

General and Revenue Secretariat

()
the 194

Date of issue

Signed by

List of enclosures

Copied by

Examined by

No

To

2. The Municipal Council Bangalore
(through the President)
- common to be deducted of
the Municipality towards establish-
ment charges out of the Education
cess amount collected in the Bangalore
City Municipality.

with reference to your letter
no A1664-44, dated 9-4-46, request
orders of Govt on the resolution passed
by the Municipal Council at its
meeting held on 27-3-46 for
reconsideration of the order
communicated in G.O. no 28246/ML

10-45-165, dated 28-2-1946,

I am directed to observe that ~~the~~
~~decision is based on wrong data viz~~

~~that it involved extra work to the staff~~

by the way of writing up the bills, etc.

I am to point out that no school

bills are written up or issued for the

collection of Education Cess by the

Education Municipalities. It is

included in the same bill issued in

respect of the property tax and it is

entered in the same receipt ^{form} in which

the receipt of the house tax is acknowledged.

No extra paper or stationery ^{also} used.

There are ~~therefore~~ no grounds to

reconsider the orders already

communicated in G.O. dated 28-2-46,

referred to above,

in the books
and no separate receipts
in a separate form
for the rate of income
as they are included in

I have been
from
for review

✓
GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 13286
FROM 2nd 10-45-25-7

Dated Bangalore, 28 5 46

The Secretary to the Government of His Highness the Maharaja of Mysore
Revenue Department

To

The Municipal Commissioner,
Bangalore city

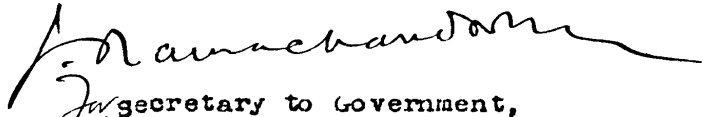
through The President, City Municipal Council, Bangalore

subject:- Commission to be deducted by the Municipality towards establishment charges out of the Education cess amount collected in the Bangalore City Municipality

Sir,

with reference to your letter No A1 664-44 dated 9th April 1946, requesting orders of Government on the resolution passed by the Municipal Council at its meeting held on 29th March 1946 for a reconsideration of the orders communicated in government Order No L 8746/ML 10-45-165 dated 28th February 1946, I am directed to observe that no extra work to the staff by way of writing^{up} of the bills, etc, or demands^{and} notices in this behalf is involved and no separate receipts in a specified form for this item of income are issued as they are included in the same receipt form in which the receipt of the house tax is acknowledged. No extra paper or stationery is also used. In view of these facts, Government consider that there are no grounds to reconsider the orders already communicated in government Order dated 23th February 1946, referred to above.

I have the honour to be
Sir,
Your most obedient servant,


Secretary to Government,
Revenue Department

BHK/2